

other taxes, pay a tax upon said corporation equal to one-half of one per centum upon the gross receipts of said company.

SEC. 40. When a railroad is operated in this state by a corporation, person or persons by virtue of a lease or contract, the aforesaid tax shall be paid by the lessee of such railroad or holder of such contract, as the case may be, and the said tax shall be charged against and deducted from any payments due or to become due the lessor of such, or person or corporation granting such contract, as the case may be, on account of such lease or contract, unless in the provisions of such lease or contract it is stipulated otherwise.

Tax upon levied
railroad payable
by lessee.

How collected.

SEC. 41. Every express, telegraph or telephone company doing business in this state shall pay a tax of two per centum on its gross receipts within the state. The superintendent, general manager or other chief officer of every such company shall make return under oath to the treasurer of the state within ten days after the first day of January, April, July and October, of the amount of gross receipts of the company for the quarter ending on the last day of the month immediately preceding, and pay to the treasurer the tax herein imposed at the time of making such return. It shall be the duty of each sheriff to report to the treasurer any such company doing business in his county. In case of default of such return and payment of tax the company shall pay a penalty of one thousand dollars, to be collected by such sheriff as the treasurer of the state shall designate, by distress or otherwise.

Express, tele-
graph, etc., com-
panies.

Superintendent.
&c., to make
verified return to
state treasurer.

Tax payable to
treasurer.

Duty of Sheriff

Penalty for fail-
ure to make
return or pay
tax.

How collected.

SEC. 42. Whenever the seal of state, of the treasury department, or other public officer required by law to keep a seal (not including clerks of the courts, other county officers and notaries public), shall be affixed to any paper, the tax shall be as follows, to be paid by the party applying for the same: For the great seal of the state on any commission, one dollar, except magistrates' commissions, which shall be without fee; on warrants of extradition for fugitives from justice from other states, a reciprocal seal tax and fee shall be charged—i. e., the same fee and seal tax must be collected from the state making the requisition which is charged this state for like service; all fees and seal taxes of whatever kind collected by the private secretary of the governor, shall be paid into the treasury quarterly; for the seal of the state department, fifty cents, to be collected by the secretary of state and paid by him into the treasury; for the seal of the state treasurer, to be collected by him and accounted for as other public money, fifty cents. Said officers shall keep an account of the number of times their seals may be used, and shall deliver to the proper officer a sworn statement thereof.

Official seals.

Seal of state.
Fees for seal
upon warrants
of extradition.
&c.

Fees, &c., col-
lected by private
secretary to be
paid into the
treasury quar-
terly.
Seal of state
department.
Seal of treasurer.

Officers to keep
account.